185. A statement showing the outturn of timber and forest produce is given in the form appearing in paragraph No. 10 of letter No. $\frac{859\ F.}{126\text{-}3}$, dated 14th September 1896, from the Government of India, as directed in paragraph 9 of Government Resolution No. 8265, dated 21st October 1896, in the Revenue Department:—

Division.	Agency by which material removed.	Material removed.					Average outturn per square mile of all Forests.		
		Timber.	Fuel.	Total wood.	Bamboos.	Minor produce.	Timber and fuel.	Bamboos.	Minor produce.
		Cub. ft.	Cub. ft.	Cub. ft.	No.	Rs.	Cub. ft.	No.	Rs.
East Khándesh	Government	20,960	827,370	848,330	.....	.....	...	...	...
	Purchasers	14,146	385,898	400,044	452,852	82,269	...	...	...
	Free grants	.....	.....	.....	.....	.....	...	...	...
	Right-holders	2,687	96,345	99,032	20,000	48,049	...	...	...
	Total	37,793	1,309,613	1,347,406	472,852	1,30,318	1,661	583	161
West Khándesh	Government	103,141	467,991	570,132	.....	.....	...	...	...
	Purchasers	183,531	97,128	280,659	462,234	1,16,193	...	...	...
	Free grants	11,624	.....	11,624	2,600	.....	...	...	...
	Right-holders	.....	.....	.....	.....	12,994	...	...	...
	Total	297,296	565,119	862,415	464,834	1,29,187	496	268	67
Nasik	Government	564	3,847	4,411	.....	1,353	...	...	...
	Purchasers	529,670	272,142	801,812	69,288	61,952	...	...	...
	Free grants	8,359	39,365	47,724	.....	.....	...	...	...
	Right-holders	.....	126,150	126,150	.....	76,539	...	...	...
	Total	538,593	441,504	980,097	69,288	1,39,844	766	54	109
Ahmednagar	Government	39,864	9,070	48,934	.....	1,413	...	...	...
	Purchasers	.....	33,509	33,509	25,912	40,181	...	...	...
	Free grants	3,432	.....	3,432	.....	.....	...	...	...
	Right-holders	.....	.....	.....	.....	44,232	...	...	...
	Total	43,296	42,579	85,875	25,912	85,826	101	31	101
Poona	Government	20,178	566,160	586,338	.....	1,282	...	...	...
	Purchasers	23,525	351,367	374,892	31,492	42,354	...	...	...
	Free grants	3,005	.....	3,005	.....	.....	...	...	...
	Right-holders	.....	.....	.....	.....	74,399	...	...	...
	Total	46,708	917,527	964,235	31,492	1,18,035	1,356	44	166
Sátára	Government	81,123	627,260	708,383	.....	16,479	...	...	...
	Purchasers	2,233	9,007	11,240	37,751	39,252	...	...	...
	Free grants	175	.....	175	.....	.....	...	...	...
	Right-holders	.....	4,000,000	4,000,000	.....	47,992	...	...	...
	Total	83,531	4,636,267	4,719,798	37,751	1,03,723	6,761	54	141
Sholápur	Government	.....	1,916	1,916	.....	43	...	...	...
	Purchasers	.....	12,200	12,200	.....	20,537	...	...	...
	Free grants	.....	1,500,000	1,500,000	.....	.....	...	...	...
	Right-holders	.....	.....	.....	.....	7,630	...	...	...
	Total	.....	1,514,116	1,514,116	.....	28,210	5,446	...	101
All divisions combined.	Government	264,830	2,503,614	2,768,444	.....	20,570	...	...	...
	Purchasers	753,105	1,161,251	1,914,356	1,079,529	4,02,738	...	...	...
	Free grants	26,595	39,365	65,960	2,600	.....	...	...	...
	Right-holders	2,687	4,222,495	4,225,182	20,000	3,11,835	...	...	...
	Total, 1896-97	1,047,217	7,926,725	8,973,942	1,102,129	7,35,143	1,410	173	115

CHAPTER IV.

FINANCIAL RESULTS.

186. The receipts, expenditure and net revenue of this and the preceding year are compared below :—

Year.	Receipts.	Expenditure.			Surplus.
		A.—Conservancy and Works.	B.—Establishments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1895-96	7,59,605	1,63,449	3,63,758	5,27,207	2,32,398
1896-97	7,04,365	3,03,499	3,89,901	6,93,400	10,964
Increase ...	...	1,40,050	26,143	1,66,193	...
Decrease ...	55,240	...	...	...	2,21,434

187. Under receipts the falling off is due to the poor prices obtained for forest produce throughout the Circle owing to the famine and consequent depression in trade, &c. A considerable quantity of teak timber which had been felled and exploited departmentally remained unsold, while teak, &c., and other trees standing in coupes which were offered for sale for the purchaser to fell and remove failed in many cases to find buyers. The hirda crop was also poor and the prices ruling the market for myrobolans very low. Added to all this one of the largest contractors in the Násik Division failed to pay in instalments of his contract amounting to Rs. 42,000 and discontinued the felling and removal of the teak trees standing upon lands outside the forest boundaries in villages in Peint Range which he had undertaken to cut and remove. The decrease in revenue would have been still greater had not the sum of Rs. 66,361 realized by sale of grass imported into the famine-affected areas under the operations conducted by the Honourable Mr. Shuttleworth been credited to the Forest Department in the Central Circle. The increase in expenditure is mainly owing to the cost of these famine grass and grazing operations, but the special outlay incurred in demarcating the forest boundaries by erecting boundary-marks as a famine relief work, together with the payment of grain compensation to the establishments and of enhanced rate of permanent travelling allowance to foresters in the Central Circle, have also contributed materially to raise the total cost of conservancy and works and establishment to a higher figure than that of the year previous.

RECEIPTS I.—DEPARTMENTAL AGENCY.

Year.	Timber.	Firewood.	Bamboos.	Sandal-wood.	Grass and other minor produce.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1895-96	84,913	35,493	...	...	5,407	1,25,813
1896-97	49,569	25,251	3	11	86,921	1,61,755
Difference ...	—35,344	—10,242	+3	+11	+81,514	+35,942

188. The decrease under timber and firewood was owing to the general state of trade depression. Not only were the prices of food-grains very much enhanced, but there was a widespread scarcity of fodder for animals, grass and fodder crops failed absolutely over a large portion of the Deccan, and much more completely, and over a much larger extent of country in the Deccan, than during the famine of 1876-77; and in consequence cart traffic was interrupted considerably, so that timber and other forest produce could not be brought out of forest and moved over the country as in other years when grass and fodder are abundant and cheap. The increase under grass and other minor produce is especially due to the sum of Rs. 66,351 received by sale of grass imported into the famine-affected areas in the Poona, Sholápur, Ahmednagar, Násik and Sátára districts.

RECEIPTS II.—CONSUMERS AND PURCHASERS.

189. The financial results under each and every sub-head are very unsatisfactory, and this is due to no other reason but scarcity and famine, especially of fodder:—

Year.	Timber.	Firewood.	Bamboos.	Grazing and fodder grass.	Other minor produce.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1895-96	1,24,216	27,977	15,738	4,07,400	25,829	6,01,160
1896-97	75,159	23,387	11,222	3,78,256	24,483	5,12,507
Difference ...	—49,057	—4,590	—4,516	—29,144	—1,346	—88,653

190. One timber contractor in the Peint Range of the Násik Division failed to pay Rs. 42,000 of instalments required of him within the year; but at the same time he neglected to fell the trees and to remove the timber which would at his contract rate have balanced the amounts of these instalments. The fall in the receipts for firewood is comparatively small, and this is because firewood is a necessary of life and has to be provided, whereas timber and bamboos are not required when building operations come to a standstill owing to hard times with the difficulty and greatly enhanced cost of conveying these materials from the forests of their production to villages and towns for use. The receipts from grazing permits decreased also; this was due in great measure to the distress prevailing among the agricultural classes on whose behalf the closed forests with the exception, of course, of coupes recently exploited closed for natural recreation and of other special areas under treatment for reboisement were thrown open to free grazing.

191. Under A—Conservancy and Works and B—Establishments the expenditure incurred is greater than of the preceding year under several heads owing, as has been stated already, to

(i) the cost of famine grass and grazing operations,

(ii) to the cost incurred in demarcating forest boundaries as a special famine relief work,

(iii) on account of the salary and travelling allowances of the Honourable Mr. Shuttleworth while employed on special famine duty conducting grass operations and his establishment which has been charged to the Central Circle.

192. The financial results of the several divisions of the Central Circle can be read in the following table:—

No.	Division.	Receipts.		Charges.		Surplus.		Deficit.	
		1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Direction... ...	16	9	33,941	31,537	...	...	33,925	31,528
2	Working Plans ...	21	7	14,925	21,080	...	...	14,904	21,073
3	East Khándesh ...	1,33,855	1,12,528	56,711	58,725	77,144	53,803	...	...
4	West Khándesh...	2,22,440	1,72,161	65,814	72,088	1,56,626	1,00,073	...	...
5	Násik	1,61,926	1,25,293	70,712	76,340	91,214	48,953	...	...
6	Ahmednagar ...	55,854	49,237	56,360	55,531	...	...	446	6,294
7	Poona	89,030	78,049	91,795	97,166	...	...	2,765	19,117
8	Sátára	70,928	76,359	84,435	89,537	...	...	13,507	13,178
9	Sholápur	25,535	24,361	27,975	33,298	...	...	2,440	8,937
10	Forest Surveys ...	...	...	24,599	31,393	...	...	24,599	31,393
11	Famine, Grass and Grazing... ...	...	66,361	...	1,26,705	...	...	...	60,344
	Total ...	7,59,605	7,04,365	5,27,207	6,93,400	3,24,984	2,02,829	92,586	1,91,864

193. All divisions except Sátára exhibit a decrease in gross receipts, the causes having been explained above.

194. The surplus revenue of the three divisions of East and West Khándesh and of Násik amounts to Rs. 2,02,829 and the deficit of the other divisions, including Direction, Working Plans, Forest Surveys and Famine Grass and Grazing, comes to Rs. 1,91,864, leaving Rs. 10,965 as the net surplus of the year. However if the Forest Accounts had received credit for the full value of the grass supplied from reserved forests to the Commissariat Department free of charge in the Ahmednagar and Poona districts at a time when grass was selling at over Rs. 20 per 1,000 lbs. and also for the full value of the grass which was supplied under the Famine Grass and Grazing orerations to agricultural and other cattle in the famine-affected areas of the Poona, Ahmednagar, Sholápur, Sátára and Bijápur districts at reduced rates not below annas eight per maund of 80 lbs., a very substantial profit would have been apparent and the financial results of the year would, despite the failure of the timber trade, have been very satisfactory.

195. The actuals of the financial year compare with the sanctioned budget estimates thus :—

	Receipts.	Expenditure.			Surplus.
		A.— Conservancy and Works.	B.— Establishments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Budget estimates	8,50,000	1,79,743	3,64,097	5,43,840	3,06,160
Actuals	6,66,386	2,34,266	3,81,926	6,16,192	50,194
Increase of actuals ...	...	54,523	17,829	72,352	...
Decrease of actuals ...	1,83,614	...	...	...	2,55,966

196. As directed in Government Resolution No. 5385, dated 23rd June 1894, the revenue and expenditure for the past decade are given in the table below :—

Year.	Revenue.	Expenditure.	Surplus.	Remarks.
	Rs.	Rs.	Rs.	
1887-88	4,95,424	6,52,617	42,808	
1888-89	5,82,238	4,56,619	1,25,619	
1889-90	5,89,455	4,33,181	1,56,274	
1890-91	6,20,092	4,55,908	1,64,184	
1891-92	7,48,149	4,61,353	2,86,796	
1892-93	7,51,787	4,82,479	2,69,308	
1893-94	8,18,189	5,03,230	3,14,959	
1894-95	7,93,848	5,39,773	2,54,075	
1895-96	7,54,109	5,27,128	2,26,981	
1896-97	6,66,386	6,16,192	50,194	

197. The value of stock and outstandings at the commencement and close of the forest year is compared below :—

I.

	Rs.
Value of Stock—	
On 1st July 1896	75,628
On 30th June 1897	56,936
Balance against the year ...	18,692

II.

	By Contractors.	On account of Revenue.
Value of outstandings.	Rs.	Rs.
On 1st July 1896	12,455	17,107
On 30th June 1897	29,404	49,068
	+16,949	+31,961